

Supplement

Section VII

**U.S. Government Standard General Ledger  
Data Edits - Detail Report**

**Number:** 1  
**Name:** Fund Balance With Treasury  
**Description:** USSGL account 101000 must equal Fund Balance With Treasury from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		SMAF
101000	E		FBWT

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**Number:** 2  
**Name:** Total Budgetary Resources equals the Status of Budgetary Resources  
**Description:** Total budgetary resources must equal the total status of budgetary resources on the SF-133.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1000 - Unobligated balance brought forward, October 1	+	SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1010 - Unobligated balance transferred to other accounts (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1011 - Unobligated balance transferred from other accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+
SF 133: Report on Budget Execution and Budgetary Resources	1012 - Unobligated balance transfers between expired and unexpired accounts	+	SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+
SF 133: Report on Budget Execution and Budgetary Resources	1013 - Unobligated balance of contract authority transferred to or from other accounts (net (+ or -))	+	SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+
SF 133: Report on Budget Execution and Budgetary Resources	1020 - Adjustment of unobligated balance brought forward, October 1 (+ or -)	+	SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+

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SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	+	SF 133: Report on Budget Execution and Budgetary Resources	2201 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1022 - Capital transfer of unobligated balances to general fund (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2202 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1023 - Unobligated balances applied to repay debt (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2203 - Anticipated	+
SF 133: Report on Budget Execution and Budgetary Resources	1024 - Unobligated balance of borrowing authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2301 - Available in the current period	+
SF 133: Report on Budget Execution and Budgetary Resources	1025 - Unobligated balance of contract authority withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2302 - Available in subsequent periods	+
SF 133: Report on Budget Execution and Budgetary Resources	1026 - Adjustment for change in allocation of trust fund limitation or foreign exchange valuation	+	SF 133: Report on Budget Execution and Budgetary Resources	2303 - Anticipated	+
SF 133: Report on Budget Execution and Budgetary Resources	1027 - Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2401 - Deferred	+
SF 133: Report on Budget Execution and Budgetary Resources	1028 - Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)	+	SF 133: Report on Budget Execution and Budgetary Resources	2402 - Withheld pending rescission	+
SF 133: Report on Budget Execution and Budgetary Resources	1029 - Other balances withdrawn (-)	+	SF 133: Report on Budget Execution and Budgetary Resources	2403 - Other	+

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SF 133: Report on Budget Execution and Budgetary Resources	1031 - Refunds and recoveries temporarily precluded from obligation (special and trust funds)(-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1040 - Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1041 - Anticipated recoveries of prior-year unpaid obligations	+			
SF 133: Report on Budget Execution and Budgetary Resources	1042 - Anticipated capital transfers and redemption of debt (unobligated balances) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1100 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1101 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1103 - Appropriation available from subsequent year	+			
SF 133: Report on Budget Execution and Budgetary Resources	1104 - Appropriation available in prior year (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1105 - Reappropriation	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1120 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1121 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1130 - Appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1131 - Unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1132 - Appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1133 - Unobligated balance of appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1134 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1135 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1136 - Appropriations applied to deficiency by law (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1137 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1138 - Appropriations applied to liquidate contract authority withdrawn (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1139 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1150 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1151 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1152 - Anticipated redemptions of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1170 - Advance appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1171 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1173 - Advance appropriations permanently reduced (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1174 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1200 - Appropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1201 - Appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1203 - Appropriation (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1204 - Reappropriation	+			
SF 133: Report on Budget Execution and Budgetary Resources	1220 - Appropriations transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1221 - Appropriations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1230 - Appropriations and/or unobligated balance of appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1232 - Appropriations and/or unobligated balance of appropriations temporarily reduced (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1235 - Appropriations precluded from obligation (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1236 - Appropriations applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1237 - Appropriations applied to deficiency by law (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1238 - Appropriations applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1239 - Appropriations substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1250 - Anticipated appropriation (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1251 - Anticipated nonexpenditure transfers of appropriations (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1252 - Anticipated redemptions of debt (appropriations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1270 - Advance appropriation	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1271 - Advance appropriation (special or trust fund)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1272 - Advance appropriations permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1273 - Advance appropriations temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1300 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1320 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1330 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1400 - Borrowing authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1420 - Borrowing authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1421 - Borrowing authority applied to repay debt (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1430 - Anticipated reductions to current fiscal year borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1500 - Contract authority	+			
SF 133: Report on Budget Execution and Budgetary Resources	1510 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1511 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1520 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1522 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1530 - Anticipated nonexpenditure transfers of contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1531 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1600 - Contract authority	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1610 - Contract authority transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1611 - Contract authority transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1620 - Contract authority and/or unobligated balance of contract authority permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1622 - Contract authority precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1630 - Anticipated nonexpenditure transfers of contract authority (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1631 - Anticipated adjustments to current year contract authority (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected customer payments from Federal sources (+or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1702 - Offsetting collections (previously unavailable)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1710 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1711 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1720 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1722 - Spending authority from offsetting collections permanently reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1723 - Spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1725 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1726 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1727 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1728 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1740 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1741 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1742 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+			
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected customer payments from Federal sources (+or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1802 - Offsetting collections (previously unavailable)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1810 - Spending authority from offsetting collections transferred to other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1811 - Spending authority from offsetting collections transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	1820 - Capital transfer of spending authority from offsetting collections to general fund (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	1823 - Spending authority from offsetting collections temporarily reduced (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1824 - Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1825 - Spending authority from offsetting collections applied to repay debt (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1826 - Spending authority from offsetting collections applied to liquidate contract authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1827 - Spending authority from offsetting collections substituted for borrowing authority (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1840 - Anticipated collections, reimbursements, and other income	+			
SF 133: Report on Budget Execution and Budgetary Resources	1841 - Anticipated nonexpenditure transfers of spending authority from offsetting collections (net)(+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1842 - Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	1901 - Adjustment for budgetary resources applied to liquidate deficiencies (-)	+			

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**Number:** 3  
**Name:** Beginning Budgetary Account Balance  
**Description:** The sum of the beginning balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
412200	B			\$0
412600	B			
412700	B			
413600	B			
413700	B			
413900	B			
414900	B			
415300	B			
416600	B			
417100	B			
417200	B			
420100	B			
422100	B			
422200	B			
422500	B			
425100	B			
428300	B			
428500	B			
428600	B			

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428700	B			
429500	B			
438400	B			
439400	B			
439700	B			
439800	B			
445000	B			
462000	B			
465000	B			
480100	B			
480200	B			
490100	B			
490800	B			

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**Number:** 4  
**Name:** Fund Resources equals Fund Equities  
**Description:** The sum of FMS 2108 Columns 2, 3, 4, 5, 7 and 8 must equal the sum of FMS 2108 Columns 9, 10 and 11.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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LN					
Statement	Line Number	Operand	Statement	Line Number	Operand
FMS 2108: Yearend Closing Statement	2 - Preclosing Unexpended Balance	+	FMS 2108: Yearend Closing Statement	9 - Undelivered Orders and Contracts	+
FMS 2108: Yearend Closing Statement	3 - Borrowing and Contract Authority: New Authority and Rescissions	+	FMS 2108: Yearend Closing Statement	10 - Accounts Payable and Other Liabilities	+
FMS 2108: Yearend Closing Statement	4 - Appropriations to Liquidate Contract Authority and Borrowings	+	FMS 2108: Yearend Closing Statement	11 - Unobligated Balance	+
FMS 2108: Yearend Closing Statement	5 - Borrowing and Contract Authority Adjustments	+			
FMS 2108: Yearend Closing Statement	7 - Reimbursements Earned and Refunds	+			
FMS 2108: Yearend Closing Statement	8 - Unfilled Customer Orders	+			

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**Number:** 5  
**Name:** Funds Held Outside of Treasury Business Line Balances  
 Verify that the balances of the USSGL account(s) must equal the balance for Funds Held Outside of Treasury (FHOT) from the Central Accounting and Reporting System (CARS)  
**Description:** .  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
112000	E	N		FHOT
112500	E	N		
113000	E	N		
120500	E	N		
120900	E	N		

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**Number:** 6  
**Name:** Holding of Special Drawing Rights Business Line Balance  
 Verify that the balances of the USSGL account(s) must equal the balance for Holding of Special Drawing Rights (HOLDSDR) from the Central Accounting and reporting System (CARS)  
**Description:** .  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
119400	E	N		HOLDSDR

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**Number:** 7  
**Name:** Reserve Position Business Line Balance  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Reserve Position (RESPOS) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
119300	E	N		RESPOS
119500	E	N		

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**Number:** 8  
**Name:** Unrealized Discount Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unrealized Discount (UNRLDISC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161100	E	F		UNRLDISC
161100	E	N		
162100	E	F		
162100	E	N		

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**Number:** 9  
**Name:** Investment of Agency Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investment of Agency Securities (INVAGNCYSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
162000	E	F		INVAGNCYSEC

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**Number:** 10  
**Name:** Investments in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in Non-Federal Securities (INVNONFEDSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161800	E	E		INVNONFEDSEC
162000	E	E		
167000	E	N		
167100	E	N		
167200	E	N		
167900	E	N		

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**Number:** 11  
**Name:** Change in Non-Federal Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Change in Non-Federal Securities (CGHNONFEDSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161800	E	N		CGHNONFEDSEC
162000	E	N		
162100	E	N		
162200	E	N		
162300	E	N		

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**Number:** 12  
**Name:** Investment in US Treasury Securities Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Investments in US Treasury Securities (INVUSTREASSEC) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed		Business Line
161000	E	F		INVUSTREASSEC
161000	E	N		
163000	E	F		

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**Number:** 13  
**Name:** Unamortized Discount and Premium Business Line Balances  
**Description:** Verify that the balances of the USSGL account(s) must equal the balance for Unamortized Discount and Premium (ANAMTDISCPREM) from the Central Accounting and Reporting System (CARS).  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Business Line
163100	E	F	ANAMTDISCPREM
163300	E	F	

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**Number:** 14  
**Name:** SF133 Proof  
**Description:** In the SF133, outlays must equal obligations minus spending authority earned minus actual recoveries plus beginning obligated balance plus obligated balance transfers minus net obligated balance.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Statement	Line Number	Operand
SF 133: Report on Budget Execution and Budgetary Resources	1021 - Recoveries of prior year unpaid obligations	-	SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+
SF 133: Report on Budget Execution and Budgetary Resources	1701 - Change in uncollected customer payments from Federal sources (+or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	-	SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	1801 - Change in uncollected customer payments from Federal sources (+or -)	-	SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+

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SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (from non-Federal sources) (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4110 - Outlays, gross (total)	+
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+	SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+	SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+	SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	3000 - Unpaid obligations, brought forward, October 1	+	SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (from non-Federal sources) (-)	+
SF 133: Report on Budget Execution and Budgetary Resources	3001 - Adjustments to unpaid obligations, brought forward, October 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3030 - Unpaid obligations transferred to other accounts (-)	+			

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SF 133: Report on Budget Execution and Budgetary Resources	3031 - Unpaid obligations transferred from other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3050 - Unpaid obligations, end of year (gross)	-			
SF 133: Report on Budget Execution and Budgetary Resources	3060 - Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3061 - Adjustments to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3080 - Uncollected payments, Fed sources transferred to other accounts	+			
SF 133: Report on Budget Execution and Budgetary Resources	3081 - Uncollected payments, Fed sources transferred from other accounts (-)	+			
SF 133: Report on Budget Execution and Budgetary Resources	3090 - Uncollected payments, Fed sources, end of year (-)	-			

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**Number:** 15  
**Name:** Reimbursements Earned and Refunds Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for reimbursements earned and refunds (column 7 of the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
408100	E			\$0
408200	E			
408300	E			
413700	E			
415300	E			
415400	E			
416600	E			
416800	E			
417100	E			
419900	E			
422500	E			
423200	E			
423300	E			
423400	E			
425100	E			
428300	E			
428500	E			
428600	E			
428700	E			

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**Number:** 16  
**Name:** Unfilled Customer Orders Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for unfilled customer orders (column 8 of the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End		Zero
422100	E		\$0
423000	E		

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**Number:** 17  
**Name:** Undelivered Orders and Contracts Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for undelivered orders and contracts (column 9 from the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
480100	E			\$0
483100	E			
487100	E			
488100	E			

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**Number:** 18  
**Name:** Accounts Payable and Other Liabilities Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for accounts payable and other liabilities (column 10 from the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
412400	E			\$0
412700	E			
417200	E			
432000	E			
490100	E			
493100	E			
497100	E			
498100	E			

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**Number:** 19  
**Name:** Unobligated Balance Zero Balance Check  
**Description:** A canceling TAS must have a zero balance for Unobligated Balances (column 11 from the 2108).  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 12

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
415700	E			\$0
415800	E			
438200	E			
438300	E			
439400	E			
439600	E			
439700	E			
439800	E			
439900	E			
442000	E			
443000	E			
445000	E			
451000	E			
461000	E			
462000	E			
463000	E			
465000	E			
470000	E			
472000	E			

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**Number:** 20  
**Name:** Outlay Reconciliation  
**Description:** The net of the Gross Outlays and Offsetting Collections lines on the SF133 must equal the net outlays from Central Accounting and Reporting System (net outlays on the SMAF file).  
**Type:** Statement Line / SMAF  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

LS

Statement	Line Number	Operand	SMAF
SF 133: Report on Budget Execution and Budgetary Resources	4010 - Outlays from new discretionary authority	+	NET_OUTLAY
SF 133: Report on Budget Execution and Budgetary Resources	4011 - Outlays from discretionary balances	+	
SF 133: Report on Budget Execution and Budgetary Resources	4030 - Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4031 - Interest on Federal securities (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4033 - Non-Federal sources (-)	+	

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SF 133: Report on Budget Execution and Budgetary Resources	4034 - Offsetting governmental collections (from non-Federal sources) (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4100 - Outlays from new mandatory authority	+	
SF 133: Report on Budget Execution and Budgetary Resources	4101 - Outlays from mandatory balances	+	
SF 133: Report on Budget Execution and Budgetary Resources	4120 - Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4121 - Interest on Federal securities (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4122 - Interest on uninvested funds (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4123 - Non-Federal sources (-)	+	
SF 133: Report on Budget Execution and Budgetary Resources	4124 - Offsetting governmental collections (from non-Federal sources) (-)	+	

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**Number:** 21  
**Name:** Closing Edit GTAS Year 1  
**Description:** The amount for the current period beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12  
**Proposed Analytical Period:**

CL

Please See Closing Edits Report

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**Number:** 22  
**Name:** Beginning Proprietary Account Balance  
**Description:** The sum of the beginning balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
101000	B			\$0
111000	B			
112000	B			
112500	B			
113000	B			
119000	B			
119300	B			
119400	B			
119500	B			
120000	B			
120500	B			
120900	B			
131000	B			
131900	B			
132000	B			
132100	B			
132500	B			
132900	B			
133000	B			

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133500	B			
134000	B			
134100	B			
134200	B			
134300	B			
134400	B			
134500	B			
134600	B			
134700	B			
134800	B			
135000	B			
135100	B			
135900	B			
136000	B			
136100	B			
136300	B			
136500	B			
136700	B			
136800	B			
137000	B			
137100	B			
137300	B			
137500	B			
137700	B			
137800	B			
138000	B			
138100	B			
138400	B			
138500	B			
138900	B			
139900	B			
141000	B			
151100	B			

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151200	B			
151300	B			
151400	B			
151900	B			
152100	B			
152200	B			
152300	B			
152400	B			
152500	B			
152600	B			
152700	B			
152900	B			
153100	B			
153200	B			
154100	B			
154200	B			
154900	B			
155100	B			
155900	B			
156100	B			
156900	B			
157100	B			
157200	B			
159100	B			
159900	B			
161000	B			
161100	B			
161200	B			
161300	B			
161800	B			
162000	B			
162100	B			
162200	B			

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162300	B			
163000	B			
163100	B			
163300	B			
164200	B			
164300	B			
164400	B			
164500	B			
164600	B			
164700	B			
165000	B			
165100	B			
165200	B			
165300	B			
167000	B			
167100	B			
167200	B			
167900	B			
169000	B			
171100	B			
171200	B			
171900	B			
172000	B			
173000	B			
173900	B			
174000	B			
174900	B			
175000	B			
175900	B			
181000	B			
181900	B			
182000	B			
182900	B			

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183000	B			
183200	B			
183900	B			
184000	B			
184900	B			
189000	B			
189900	B			
192100	B			
192300	B			
192500	B			
199000	B			
199500	B			
211000	B			
211200	B			
212000	B			
213000	B			
214000	B			
214100	B			
215000	B			
215500	B			
216000	B			
217000	B			
218000	B			
219000	B			
219100	B			
219200	B			
219300	B			
221000	B			
221100	B			
221300	B			
221500	B			
221600	B			
221700	B			

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221800	B			
222000	B			
222500	B			
229000	B			
231000	B			
232000	B			
240000	B			
241000	B			
251000	B			
251100	B			
252000	B			
253000	B			
253100	B			
253200	B			
253300	B			
253400	B			
254000	B			
259000	B			
261000	B			
262000	B			
263000	B			
265000	B			
266000	B			
267000	B			
269000	B			
291000	B			
292000	B			
292200	B			
292300	B			
294000	B			
296000	B			
297000	B			
298000	B			

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298500	B			
299000	B			
299500	B			
310000	B			
331000	B			
340000	B			

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**Number:** 23  
**Name:** Ending Proprietary Account Balance  
**Description:** The sum of the pre-closing ending balances for the proprietary USSGL accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
101000	E			\$0
109000	E			
111000	E			
112000	E			
112500	E			
113000	E			
119000	E			
119300	E			
119400	E			
119500	E			
120000	E			
120500	E			
120900	E			
131000	E			
131900	E			
132000	E			
132100	E			
132500	E			
132900	E			

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133000	E			
133500	E			
134000	E			
134100	E			
134200	E			
134300	E			
134400	E			
134500	E			
134600	E			
134700	E			
134800	E			
135000	E			
135100	E			
135900	E			
136000	E			
136100	E			
136300	E			
136500	E			
136700	E			
136800	E			
137000	E			
137100	E			
137300	E			
137500	E			
137700	E			
137800	E			
138000	E			
138100	E			
138400	E			
138500	E			
138900	E			
139900	E			
141000	E			

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151100	E			
151200	E			
151300	E			
151400	E			
151900	E			
152100	E			
152200	E			
152300	E			
152400	E			
152500	E			
152600	E			
152700	E			
152900	E			
153100	E			
153200	E			
154100	E			
154200	E			
154900	E			
155100	E			
155900	E			
156100	E			
156900	E			
157100	E			
157200	E			
159100	E			
159900	E			
161000	E			
161100	E			
161200	E			
161300	E			
161800	E			
162000	E			
162100	E			

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162200	E			
162300	E			
163000	E			
163100	E			
163300	E			
164200	E			
164300	E			
164400	E			
164500	E			
164600	E			
164700	E			
165000	E			
165100	E			
165200	E			
165300	E			
167000	E			
167100	E			
167200	E			
167900	E			
169000	E			
171100	E			
171200	E			
171900	E			
172000	E			
173000	E			
173900	E			
174000	E			
174900	E			
175000	E			
175900	E			
181000	E			
181900	E			
182000	E			

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182900	E			
183000	E			
183200	E			
183900	E			
184000	E			
184900	E			
189000	E			
189900	E			
192100	E			
192300	E			
192500	E			
199000	E			
199500	E			
211000	E			
211200	E			
212000	E			
213000	E			
214000	E			
214100	E			
215000	E			
215500	E			
216000	E			
217000	E			
218000	E			
219000	E			
219100	E			
219200	E			
219300	E			
221000	E			
221100	E			
221300	E			
221500	E			
221600	E			

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221700	E			
221800	E			
222000	E			
222500	E			
229000	E			
231000	E			
232000	E			
240000	E			
241000	E			
251000	E			
251100	E			
252000	E			
253000	E			
253100	E			
253200	E			
253300	E			
253400	E			
254000	E			
259000	E			
261000	E			
262000	E			
263000	E			
265000	E			
266000	E			
267000	E			
269000	E			
291000	E			
292000	E			
292200	E			
292300	E			
294000	E			
296000	E			
297000	E			

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298000	E			
298500	E			
299000	E			
299500	E			
310000	E			
310100	E			
310200	E			
310300	E			
310500	E			
310600	E			
310700	E			
310800	E			
310900	E			
331000	E			
340000	E			
341000	E			
342000	E			
510000	E			
510900	E			
520000	E			
520900	E			
531000	E			
531100	E			
531200	E			
531300	E			
531400	E			
531500	E			
531700	E			
531800	E			
531900	E			
532000	E			
532400	E			
532500	E			

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532900	E			
540000	E			
540500	E			
540600	E			
540900	E			
550000	E			
550900	E			
560000	E			
560900	E			
561000	E			
561900	E			
564000	E			
564900	E			
565000	E			
565900	E			
570000	E			
570500	E			
570800	E			
570900	E			
572000	E			
573000	E			
574000	E			
574500	E			
575000	E			
575500	E			
575600	E			
576000	E			
576500	E			
576600	E			
577500	E			
577600	E			
578000	E			
579000	E			

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579100	E			
579200	E			
579500	E			
580000	E			
580100	E			
580200	E			
580300	E			
580400	E			
580500	E			
580600	E			
582000	E			
582100	E			
582200	E			
582300	E			
582400	E			
582500	E			
582600	E			
583000	E			
583100	E			
583200	E			
583300	E			
583400	E			
583500	E			
583600	E			
589000	E			
589100	E			
589200	E			
589300	E			
589400	E			
589500	E			
589600	E			
590000	E			
590900	E			

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591900	E			
592100	E			
592200	E			
592300	E			
599000	E			
599100	E			
599300	E			
599400	E			
599700	E			
599800	E			
610000	E			
619000	E			
619900	E			
631000	E			
632000	E			
633000	E			
633800	E			
634000	E			
640000	E			
650000	E			
660000	E			
661000	E			
671000	E			
672000	E			
673000	E			
679000	E			
680000	E			
685000	E			
690000	E			
711000	E			
711100	E			
711200	E			
717100	E			

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717200	E			
718000	E			
718100	E			
719000	E			
719100	E			
721000	E			
721100	E			
721200	E			
727100	E			
727200	E			
728000	E			
728100	E			
729000	E			
729100	E			
730000	E			
740000	E			
740100	E			
740500	E			
750000	E			
760000	E			

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**Number:** 24  
**Name:** Ending Budgetary Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
403200	E			\$0
403400	E			
404200	E			
404400	E			
404700	E			
404800	E			
406000	E			
407000	E			
408100	E			
408200	E			
408300	E			
411100	E			
411200	E			
411300	E			
411400	E			
411500	E			
411600	E			
411700	E			
411800	E			

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411900	E			
412000	E			
412100	E			
412200	E			
412300	E			
412400	E			
412500	E			
412600	E			
412700	E			
412800	E			
412900	E			
413000	E			
413100	E			
413200	E			
413300	E			
413400	E			
413500	E			
413600	E			
413700	E			
413800	E			
413900	E			
414000	E			
414100	E			
414200	E			
414300	E			
414400	E			
414500	E			
414600	E			
414700	E			
414800	E			
414900	E			
415000	E			
415100	E			

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415200	E			
415300	E			
415400	E			
415700	E			
415800	E			
416000	E			
416500	E			
416600	E			
416700	E			
416800	E			
417000	E			
417100	E			
417200	E			
417300	E			
417500	E			
417600	E			
418000	E			
418300	E			
419000	E			
419100	E			
419200	E			
419300	E			
419500	E			
419600	E			
419700	E			
419900	E			
420100	E			
421000	E			
421200	E			
421500	E			
422100	E			
422200	E			
422500	E			

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423000	E			
423100	E			
423200	E			
423300	E			
423400	E			
425100	E			
425200	E			
425300	E			
425500	E			
426000	E			
426100	E			
426200	E			
426300	E			
426400	E			
426500	E			
426600	E			
426700	E			
427100	E			
427300	E			
427500	E			
427600	E			
427700	E			
428300	E			
428500	E			
428600	E			
428700	E			
429000	E			
429500	E			
431000	E			
432000	E			
435000	E			
435100	E			
435500	E			

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435600	E			
435700	E			
437000	E			
438200	E			
438300	E			
438400	E			
438700	E			
438800	E			
439000	E			
439100	E			
439200	E			
439300	E			
439400	E			
439500	E			
439600	E			
439700	E			
439800	E			
439900	E			
442000	E			
443000	E			
445000	E			
451000	E			
459000	E			
461000	E			
462000	E			
463000	E			
465000	E			
469000	E			
470000	E			
472000	E			
480100	E			
480200	E			
483100	E			

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483200	E			
487100	E			
487200	E			
488100	E			
488200	E			
490100	E			
490200	E			
490800	E			
493100	E			
497100	E			
497200	E			
498100	E			
498200	E			

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**Number:** 25  
**Name:** Ending Memo Account Balance  
**Description:** The sum of the pre-closing ending balance of USSGL 8000-series accounts must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed  
Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
880100	E			\$0
880200	E			
880300	E			
880400	E			

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**Number:** 26  
**Name:** Pre-closing Bal = Beg Bal for 420100  
**Description:** Pre-closing USSGL 420100 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
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SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
420100	B			420100	E		

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**Number:** 27  
**Name:** Pre-closing Bal = Beg Bal for 413900  
**Description:** Pre-closing USSGL 413900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
413900	B			413900	E		

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**Number:** 28  
**Name:** Pre-closing Bal = Beg Bal for 414900  
**Description:** Pre-closing USSGL 414900 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:** 01,02,03,04,05,06,07,08,09,10,11,12

**Proposed Analytical Period:**

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
414900	B			414900	E		

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**Number:** 29  
**Name:** Pre-closing Bal = Beg Bal for 310000  
**Description:** Pre-closing USSGL 310000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
310000	B			310000	E		

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**Number:** 30  
**Name:** Pre-closing Bal = Beg Bal for 331000  
**Description:** Pre-closing USSGL 331000 balances must equal the same year's beginning balance for that USSGL account. This ensures that no activity was reported to this USSGL throughout the year.  
**Type:** USSGL / USSGL  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End			USSGL ACCOUNT NUMBER	Begin/End		
331000	B			331000	E		

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**Number:** 31  
**Name:** Imputed Financing Source/Cost Edit  
**Description:** The sum of USSGL accounts 578000 and 673000 must equal zero.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End			Zero
578000	E			\$0
673000	E			

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**Number:** 32  
**Name:** Appropriations Used and Expended Appropriations Edit  
**Description:** USSGL account 310700 and USSGL account 570000 must equal the sum of zero.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

SZ

USSGL ACCOUNT NUMBER	Begin/End		Zero
310700	E		\$0
570000	E		

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**Number:** 33  
**Name:** UCAD Reciprocal Category 7 Transferred-In  
**Description:** The sum of Special & Trust Fund (APSPCEXP) and Surplus, Special/Trust Fund for Restoration (SRRCTUR) BETC transactions for a TAS must equal USSGL 574000.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
574000	E			APSPCEXP
				SRRCTUR

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**Number:** 34  
**Name:** UCAD Reciprocal Category 7 Transferred-Out  
**Description:** The sum of Special & Trust Fund (APSPCUR) and Surplus, Special/Trust Fund for Restoration (SRRCTEXP) BETC transactions for a TAS must equal USSGL 574500.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
574500	E			APSPCUR
				SRRCTEXP

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**Number:** 35  
**Name:** UCAD Reciprocal Category 8 Transferred-In  
**Description:** The sum of the Appropriation Transfer, Increase (AXFERC), and Balance Transfer, Increase (BXFERC) BETC transactions for a TAS must equal the sum of the USSGL 310200 and 575500  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
310200	E		AXFERC
575500	E		BXFERC
			NETC

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**Number:** 36  
**Name:** UCAD Reciprocal Category 8 Transferred-Out  
**Description:** The sum of the Appropriation Transfer, Decrease (AXFERD), and Balance Transfer, Decrease (BXFERD) BETC transactions for a TAS must equal the sum of the USSGL 310300 and 576500  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
310300	E		AXFERD
576500	E		BXFERD
			NETCAJ

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**Number:** 37  
**Name:** Budgetary USSGL accounts and Appropriation Transfer BETCs "AXFERC" and "AXFERD"  
**Description:** The sum of Appropriation Transfer BETC transactions (AXFERC and AXFERD) for a TAS must equal the sum of USSGL accounts 412800, 412900, 416700, 417000, 417300 and 417500  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
412800	E			AXFERC
412900	E			AXFERD
416700	E			
417000	E			
417300	E			
417500	E			

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**Number:** 38  
**Name:** Budgetary USSGL Accounts and Balance Transfer BETCs "BXFERC" and "BXFERD"  
**Description:** The sum of Balance Transfer BETC transactions (BXFERC and BXFERD) for a TAS must equal the sum of USSGL accounts 417600, 419000, 419100, 419200, 419300, 435600, 483100 and 493100 for that TAS.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
417600	E			BXFERC
419000	E			BXFERD
419100	E			
419200	E			
419300	E			
419600	E			
419700	E			
435600	E			
483100	E			
493100	E			

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**Number:** 39  
**Name:** Budgetary USSGL Accounts and Capital Transfer BETCs "CXFERC" and "CXFERD"  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC and CXFERD) for a TAS must equal the sum of USSGL accounts 415100, 415200, 439200 and 439300  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End	Auth Type Code	Fund Type	BETC
415100	E	S	EG	CXFERC
415100	E	S	EC	CXFERD
415100	E	S	EM	
415100	E	S	EP	
415100	E	S	ER	
415100	E	S	ES	
415100	E	S	ET	
415100	E	S	TR	
415200	E		EG	
415200	E		EC	
415200	E		EM	
415200	E		EP	
415200	E		ER	
415200	E		ES	
415200	E		ET	
415200	E		TR	
439200	E	D	ES	
439200	E	P	ES	

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439200	E	R	ES	
439200	E	S	ES	
439200	E	D	ET	
439200	E	P	ET	
439200	E	R	ET	
439200	E	S	ET	
439300	E	D	ES	
439300	E	P	ES	
439300	E	R	ES	
439300	E	D	ET	
439300	E	P	ET	
439300	E	R	ET	

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**Number:** 40  
**Name:** UCAD Reciprocal Category 11 Capital Transfers- In  
**Description:** The sum of Capital Transfer BETC transactions (CXFERC) for a TAS must equal USSGL account 575600  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
575600	E		CXFERC

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**Number:** 41  
**Name:** UCAD Reciprocal Category 11 Capital Transfers Out  
**Description:** The sum of Capital Transer (CXFERD) BETC transactions for a TAS must equal USSGL account 576600  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
576600	E		CXFERD

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**Number:** 42  
**Name:** Contract and/or Borrowing Authority Withdrawn and Recoveries of Prior Year Obligations  
**Description:** The Sum of USSGL accounts 413400 and 414400 must be less than or equal to the sum of USSGL accounts 487100 and 497100.  
**Type:** USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
413400	E	X		487100	E	X	
414400	E	X		497100	E	X	

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**Number:** 43  
**Name:** Reclassified Net Position Lines  
**Description:** The Net Position line on the Balance Sheet must equal the Ending Net Position Balance line on the Statement of Changes in Net Position for the current and prior fiscal years.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Statement	Line Number	Operand
Reclassified Balance Sheet	9.1 - Net Position - Non-Earmarked Funds	+	Reclassified Statement of Changes in Net Position	1 - Beginning Net Position Balance	+
Reclassified Balance Sheet	9.2 - Net Position - Earmarked Funds	+	Reclassified Statement of Changes in Net Position	2.1 - Changes in Accounting Principles	+
			Reclassified Statement of Changes in Net Position	2.2 - Corrections of Errors	+
			Reclassified Statement of Changes in Net Position	2.3 - Corrections of Errors - Years Preceding the Prior Year	+
			Reclassified Statement of Changes in Net Position	3.1 - Changes in Accounting Principles (RC 29) /1	+

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			Reclassified Statement of Changes in Net Position	3.2 - Corrections of Errors (RC 29)	+
			Reclassified Statement of Changes in Net Position	3.3 - Corrections of Errors - Years Preceding the Prior Year (RC 29)	+
			Reclassified Statement of Changes in Net Position	5.1 - Individual Income Tax and Tax Withholdings (for use by Treasury only)	+
			Reclassified Statement of Changes in Net Position	5.2 - Corporation Income Taxes (for use by Treasury only)	+
			Reclassified Statement of Changes in Net Position	5.3 - Unemployment Taxes	+
			Reclassified Statement of Changes in Net Position	5.4 - Excise Taxes	+
			Reclassified Statement of Changes in Net Position	5.5 - Estate and Gift Taxes	+
			Reclassified Statement of Changes in Net Position	5.6 - Customs Duties	+
			Reclassified Statement of Changes in Net Position	5.7 - Other Taxes and Receipts	+

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			Reclassified Statement of Changes in Net Position	5.8 - Miscellaneous Earned Revenue/2	+
			Reclassified Statement of Changes in Net Position	6.1 - Federal Securities Interest Revenue (Nonexchange) (RC 03) /1	+
			Reclassified Statement of Changes in Net Position	6.2 - Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1	+
			Reclassified Statement of Changes in Net Position	6.3 - Benefit Program Revenue (Nonexchange) (RC 26) /1	+
			Reclassified Statement of Changes in Net Position	6.4 - Other Taxes and Receipts (RC 29) /1	+
			Reclassified Statement of Changes in Net Position	7.1 - Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1	+
			Reclassified Statement of Changes in Net Position	7.2 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1	+
			Reclassified Statement of Changes in Net Position	7.3 - Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07) /1	+
			Reclassified Statement of Changes in Net Position	7.4 - Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1	+

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			Reclassified Statement of Changes in Net Position	7.5 - Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1	+
			Reclassified Statement of Changes in Net Position	7.6 - Expenditure Transfers-In of Financing Sources (RC 09) /1	+
			Reclassified Statement of Changes in Net Position	7.7 - Expenditure Transfers-Out of Financing Sources (RC 09) /1	+
			Reclassified Statement of Changes in Net Position	7.8 - Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)	+
			Reclassified Statement of Changes in Net Position	7.9 - Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)	+
			Reclassified Statement of Changes in Net Position	7.10 - Collections for Others Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	7.11 - Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	7.12 - Other Budgetary Financing Sources (RC 29) /1, 8	+
			Reclassified Statement of Changes in Net Position	8.1 - Transfers-In Without Reimbursement (RC 18) /1	+

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			Reclassified Statement of Changes in Net Position	8.2 - Transfers-Out Without Reimbursement (RC 18) /1	+
			Reclassified Statement of Changes in Net Position	8.3 - Imputed Financing Sources (RC 25) /1	+
			Reclassified Statement of Changes in Net Position	8.4 - Non-Entity Collections Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	8.5 - Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)	+
			Reclassified Statement of Changes in Net Position	8.6 - Other Non-Budgetary Financing Sources (RC 29) /1, 9	+
			Reclassified Statement of Changes in Net Position	9 - Net Cost of Operations (+/-)	+

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**Number:** 44  
**Name:** Reclassified Net Cost Lines  
**Description:** The Net Cost of Operations line on the Statement of Changes in Net Position must equal the Net Cost line on the Statement of Net Cost.  
**Type:** Statement Line / Statement Line  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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Statement	Line Number	Operand	Statement	Line Number	Operand
Reclassified Statement of Changes in Net Position	9 - Net Cost of Operations (+/-)	+	Reclassified Statement of Net Cost	2 - Non-Federal Gross Cost	+
			Reclassified Statement of Net Cost	3 - Interest on Debt Held by the Public	+
			Reclassified Statement of Net Cost	4 - Gains/Losses from Changes in Actuarial Assumptions	+
			Reclassified Statement of Net Cost	6.1 - Benefit Program Costs (RC 26) /2	+
			Reclassified Statement of Net Cost	6.2 - Imputed Costs (RC 25) /2	+
			Reclassified Statement of Net Cost	6.3 - Buy/Sell Cost (RC24) /2	+
			Reclassified Statement of Net Cost	6.4 - Federal Securities Interest Expense (RC 03) /2	+

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			Reclassified Statement of Net Cost	6.5 - Borrowing and Other Interest Expense (RC05) /2	+
			Reclassified Statement of Net Cost	6.6 - Borrowing Losses (RC 06) /2	+
			Reclassified Statement of Net Cost	6.7 - Other Expenses (without reciprocals) (RC 29)	+
			Reclassified Statement of Net Cost	10 - Non-Federal Earned Revenue	+
			Reclassified Statement of Net Cost	11.1 - Benefit Program Revenue (RC 26) /2	+
			Reclassified Statement of Net Cost	11.2 - Buy/Sell Revenue (RC 24) /2	+
			Reclassified Statement of Net Cost	11.3 - Federal Securities Interest Revenue (RC 03) /2	+
			Reclassified Statement of Net Cost	11.4 - Borrowing and Other Interest Revenue (RC 05) /2	+
			Reclassified Statement of Net Cost	11.5 - Borrowing Gains (RC 06) /2	+
			Reclassified Statement of Net Cost	11.6 - Other Revenue (without reciprocal) (RC 29) /2	+

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**Number:** 45  
**Name:** Closing Edit GTAS Year 2  
**Description:** The amount for the current quarter beginning USSGL accounts must equal the amount for the GTAS calculated beginning balances.  
**Type:** Closing Edits  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

CL

Please See Closing Edits Report

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**Number:** 46  
**Name:** Ending Budgetary Account Balance for Prior Year Adjustments Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value B (adjustments to prior year reporting backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		Zero
411100	E	B		\$0
411200	E	B		
411300	E	B		
411400	E	B		
411500	E	B		
411600	E	B		
411700	E	B		
411800	E	B		
411900	E	B		
412100	E	B		
412200	E	B		
412300	E	B		
412400	E	B		
412500	E	B		
412600	E	B		
412700	E	B		
412800	E	B		
412900	E	B		

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413000	E	B		
413500	E	B		
413700	E	B		
413800	E	B		
414000	E	B		
414500	E	B		
414600	E	B		
414700	E	B		
414800	E	B		
415000	E	B		
415100	E	B		
415200	E	B		
415300	E	B		
415400	E	B		
416600	E	B		
416700	E	B		
416800	E	B		
417000	E	B		
417100	E	B		
417200	E	B		
417300	E	B		
417500	E	B		
417600	E	B		
419000	E	B		
419100	E	B		
419200	E	B		
419300	E	B		
419600	E	B		
419700	E	B		
421200	E	B		
422100	E	B		
422200	E	B		
422500	E	B		

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423000	E	B		
423100	E	B		
423200	E	B		
423300	E	B		
423400	E	B		
425100	E	B		
425200	E	B		
425300	E	B		
425500	E	B		
426000	E	B		
426100	E	B		
426200	E	B		
426300	E	B		
426400	E	B		
426500	E	B		
426600	E	B		
426700	E	B		
427100	E	B		
427300	E	B		
427500	E	B		
427600	E	B		
427700	E	B		
428300	E	B		
428500	E	B		
428600	E	B		
428700	E	B		
429000	E	B		
429500	E	B		
435000	E	B		
435100	E	B		
435500	E	B		
435600	E	B		
437000	E	B		

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438700	E	B		
438800	E	B		
439000	E	B		
439100	E	B		
439200	E	B		
439300	E	B		
439400	E	B		
439500	E	B		
439600	E	B		
439700	E	B		
439800	E	B		
439900	E	B		
445000	E	B		
462000	E	B		
465000	E	B		
480100	E	B		
480200	E	B		
483100	E	B		
483200	E	B		
487100	E	B		
487200	E	B		
488100	E	B		
488200	E	B		
490100	E	B		
490200	E	B		
490800	E	B		
493100	E	B		
497100	E	B		
497200	E	B		
498100	E	B		
498200	E	B		

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**Number:** 47  
**Name:** Ending Budgetary Account Balance for Prior Year Adjustments Not Backdated in Treasury's Central Accounting System  
**Description:** The sum of the pre-closing ending balance of USSGL 4000-series accounts with Prior Year Adjustment domain value P (adjustments to prior year reporting not backdated in Treasury's Central Accounting System) must equal zero for each reported TAS.  
**Type:** USSGL / Zero  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SZ

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		Zero
411100	E	P		\$0
411200	E	P		
411300	E	P		
411400	E	P		
411500	E	P		
411600	E	P		
411700	E	P		
411800	E	P		
411900	E	P		
412100	E	P		
412200	E	P		
412300	E	P		
412400	E	P		
412500	E	P		
412600	E	P		
412700	E	P		
412800	E	P		
412900	E	P		

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413000	E	P		
413100	E	P		
413200	E	P		
413300	E	P		
413400	E	P		
413500	E	P		
413600	E	P		
413700	E	P		
413800	E	P		
414000	E	P		
414100	E	P		
414300	E	P		
414400	E	P		
414600	E	P		
414700	E	P		
415000	E	P		
415100	E	P		
415200	E	P		
415300	E	P		
415400	E	P		
415700	E	P		
415800	E	P		
416600	E	P		
416700	E	P		
416800	E	P		
417000	E	P		
417100	E	P		
417200	E	P		
417300	E	P		
417500	E	P		
417600	E	P		
419000	E	P		
419100	E	P		

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419200	E	P		
419300	E	P		
419600	E	P		
419700	E	P		
419900	E	P		
421200	E	P		
422100	E	P		
422200	E	P		
422500	E	P		
423000	E	P		
423200	E	P		
423300	E	P		
423400	E	P		
425100	E	P		
425200	E	P		
425300	E	P		
425500	E	P		
426000	E	P		
426100	E	P		
426200	E	P		
426300	E	P		
426400	E	P		
426500	E	P		
426600	E	P		
426700	E	P		
427100	E	P		
427300	E	P		
427500	E	P		
427600	E	P		
427700	E	P		
428300	E	P		
428500	E	P		
428600	E	P		

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428700	E	P		
429500	E	P		
432000	E	P		
435000	E	P		
435100	E	P		
435500	E	P		
435600	E	P		
435700	E	P		
437000	E	P		
438200	E	P		
438300	E	P		
438400	E	P		
438700	E	P		
438800	E	P		
439000	E	P		
439100	E	P		
439200	E	P		
439300	E	P		
439400	E	P		
439500	E	P		
439600	E	P		
439700	E	P		
439800	E	P		
439900	E	P		
445000	E	P		
462000	E	P		
465000	E	P		
480100	E	P		
480200	E	P		
483100	E	P		
487100	E	P		
487200	E	P		
488100	E	P		

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490100	E	P		
490200	E	P		
493100	E	P		
497100	E	P		
497200	E	P		
498100	E	P		
498200	E	P		

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**Number:** 48  
**Name:** Budgetary USSGL Accounts and Reappropriations  
**Description:** The sum of Reappropriation (RAPPRC/RAPPRD) BETC transactions for a TAS must equal USSGL account 439000 for that TAS.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End		BETC
439000	E		RAPPRC
			RAPPRD

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**Number:** 49  
**Name:** Normal Warrants Edit (4000 series)  
**Description:** The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 411100+411200+411500+411700+411800+411900.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 1,10,11,12,2,3,4,5,6,7,8,9

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
411100	E			AP
411200	E			APADV
411500	E			APBGT
411600	E			APCRREF
411700	E			APIND
411800	E			APINDYEC
411900	E			APINDYED
				APLIMIND
				APOTH
				APROP
				RS
				SWYE

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**Number:** 50  
**Name:** Normal Warrants Edit  
**Description:** The BETC balances from the Central Accounting and Reporting System (CARS) that represent all the normal warrant activity should equal the sum of USSGL accounts 310600 and 310100.  
**Type:** USSGL / SMAF  
**Operand:** Equal (=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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SM

USSGL ACCOUNT NUMBER	Begin/End			BETC
310100	E			AP
310600	E			APADV
				APBGT
				APCRREF
				APIND
				APINDYEC
				APINDYED
				APLIMIND
				APOTH
				APROP
				JRCR
				RAPPRC
				RAPPRD
				RS
				SW
				SWYE

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**Number:** 51  
**Name:** USSGLs 415700 and 439700  
**Description:** The ending balance of USSGL 415700 can not exceed the ending balance of USSGL 439700.  
**Type:** USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
415700	E	X		439700	E	X	

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**Number:** 52  
**Name:** USSGLs 415800 and 439800  
**Description:** The ending balance of USSGL 415800 can not exceed the ending balance of USSGL 439800.  
**Type:** USSGL / USSGL  
**Operand:** Less Than Or Equal (<=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination				Right Side Attribute Combination			
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SS

USSGL ACCOUNT NUMBER	Begin/End	PY Adj		USSGL ACCOUNT NUMBER	Begin/End	PY Adj	
415800	E	X		439800	E	X	

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**Number:** 53  
**Name:** Spending Authority, Collected, Discretionary  
**Description:** Spending authority from offsetting collections, collected, discretionary, (SF 133 line 1700) must be greater than or equal to zero.  
**Type:** Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1700 - Collected	+	\$0		

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**Number:** 54  
**Name:** Spending Authority, Collected, Mandatory  
**Description:** Spending authority from offsetting collections, collected, mandatory (SF 133 line 1800) must be greater than or equal to zero.  
**Type:** Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	1800 - Collected	+	\$0		

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**Number:** 55  
**Name:** Total Reimbursable and Direct Obligations  
**Description:** Total Reimbursable and Direct Obligations (SF 133 lines 2004 and 2104) must be greater than or equal to zero.  
**Type:** Statement Line / Statement Line  
**Operand:** Greater Than Or Equal (>=)  
**Fatal Period:**

**Proposed**

**Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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LN

Statement	Line Number	Operand	Zero		
SF 133: Report on Budget Execution and Budgetary Resources	2001 - Category A (by quarter)	+	\$0		
SF 133: Report on Budget Execution and Budgetary Resources	2002 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2003 - Exempt from apportionment	+			
SF 133: Report on Budget Execution and Budgetary Resources	2101 - Category A (by quarter)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2102 - Category B (by project)	+			
SF 133: Report on Budget Execution and Budgetary Resources	2103 - Exempt from apportionment	+			

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**Number:** 56  
**Name:** BPD Investments- Interest Payable  
**Description:** The amount of Interest Payable that are submitted by BPD must equal the sum of each Agency's reciprocal Interest Receivable USSGLs  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptrn	Trading Ptrn Main	Bureau of Public Debt
134200	E	F	020	0550	Payables
134200	E	F	020	0551	

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**Number:** 57  
**Name:** BPD Investments- Liabilities (Securities Issued, Discount, Premium, and Amortization)  
**Description:** The sum of liabilities that are submitted by BPD must equal the sum of each agency's reciprocal asset USSGLs  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Bureau of Public Debt
161000	E	F	020	0500	Amortization on Securities
161000	E	F	020	0505	Discount on Securities
161100	E	F	020	0550	Premium on Securities
161200	E	F	020	0550	Securities Issued
161300	E	F	020	0550	
163000	E	F	020	0500	
163100	E	F	020	0550	
163300	E	F	020	0550	

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**Number:** 58  
**Name:** BPD Investments- Interest Expense  
**Description:** The amount of interest expense that are submitted by BPD must equal the sum of each agency's reciprocal revenue USSGLs (Including Gains and Losses)  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Bureau of Public Debt
531100	E	F	020	0550	Expenses
531100	E	F	020	0551	
711100	E	F	020	0550	
721100	E	F	020	0550	

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**Number:** 59  
**Name:** BPD Borrowings- Receivable  
**Description:** The amount of Receivable that are submitted by BPD must equal the amount of each Agency's Interest Payable  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Bureau of Public Debt
214100	E	F	020	1337	Receivables
214100	E	F	020	1350	
214100	E	F	020	1351	
214100	E	F	020	1401	
214100	E	F	020	1497	
214100	E	F	020	1499	

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**Number:** 60  
**Name:** BPD Borrowings- Asset  
**Description:** The amount of Assets that are submitted by BPD must equal the amount of each Agency's reciprocal Liability USSGL  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptrn	Trading Ptrn Main	Bureau of Public Debt
251000	E	F	020	1337	Assets
251000	E	F	020	1350	
251000	E	F	020	1351	
251000	E	F	020	1401	
251000	E	F	020	1497	
251000	E	F	020	1499	

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**Number:** 61  
**Name:** BPD Borrowings- Revenue  
**Description:** The amount of Revenue that is submitted by BPD must equal the amount of each Agency's reciprocal Interest Expense USSGL  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptrn	Trading Ptrn Main	Bureau of Public Debt
631000	E	F	020	1337	REVENUE
631000	E	F	020	1350	
631000	E	F	020	1351	
631000	E	F	020	1401	
631000	E	F	020	1497	
631000	E	F	020	1499	

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**Number:** 62  
**Name:** FFB Borrowings- Receivables  
**Description:** The amount of Interest Receivable that is submitted by FFB must equal the amount of each Agency's Accrued Interest Payable  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

Left Side Attribute Combination	Right Side Attribute Combination
---------------------------------	----------------------------------

UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Federal Finance Bank
214100	E	F	020	4521	Interest Receivable

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**Number:** 63  
**Name:** FFB Borrowings- Asset  
**Description:** The amount of Assets that are submitted by FFB must equal the amount of each Agency's reciprocal Liability USSGL.  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptr	Trading Ptr Main	Federal Finance Bank
252000	E	F	020	4521	ASSETS

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**Number:** 64  
**Name:** FFB Borrowings- Revenue  
**Description:** The amount of Interest Revenue (Including Gains and Losses) submitted by FFB must equal each Agency's reciprocal Interest Expense US SGLs  
**Type:** USSGL / Fiduciary  
**Operand:** Equal (=)  
**Fatal Period:**  
**Proposed Analytical Period:** 01,02,03,04,05,06,07,08,09,10,11,12

<b>Left Side Attribute Combination</b>	<b>Right Side Attribute Combination</b>
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UF

USSGL ACCOUNT NUMBER	Begin/End	Fed/NonFed	Trading Ptnr	Trading Ptnr Main	Federal Finance Bank
631000	E	F	020	4521	Gains
711200	E	F	020	4521	Interest Revenue
721200	E	F	020	4521	Losses

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